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*Special Counsel for Irving H. Picard, Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the Chapter 7 Estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the
Substantively Consolidated SIPA Liquidation of
Bernard L. Madoff Investment Securities LLC and
the Chapter 7 Estate of Bernard L. Madoff,

Plaintiff,

v.

TRINCASTAR CORPORATION,

Defendant.

Adv. Pro. No. 08-01789 (CGM)

SIPA Liquidation

(Substantively Consolidated)

Adv. Pro. No. 11-02731 (CGM)

**DECLARATION OF KIM M. LONGO IN SUPPORT OF THE TRUSTEE'S
OPPOSITION TO DEFENDANT'S MOTION TO DISMISS**

I, Kim M. Longo, pursuant to 28 U.S.C. § 1746, declare that the following is true:

1. I am a partner with the law firm of Windels Marx Lane & Mittendorf LLP, special counsel to Irving H. Picard (the “Trustee”), as trustee for the substantively consolidated liquidation of Bernard L. Madoff Investment Securities LLC (“BLMIS”) under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa-*III*, and the estate of Bernard L. Madoff.
2. I submit this Declaration in support of the Trustee’s opposition to defendant Trincastar Corporation’s (“Trincastar”) motion to dismiss the Complaint filed in the above-captioned adversary proceeding. Capitalized terms used but not defined herein have the meaning ascribed to them in the Trustee’s opposition.
3. Although several documents attached to this Declaration are stamped confidential, the Trustee’s records indicate that the producing parties have de-designated the documents as not confidential under the Litigation Protective Order entered in this liquidation. *See SIPC v. BLMIS (In re BLMIS)*, Adv. Pro. No. 08-01789 (CGM) (Bankr. S.D.N.Y. June 6, 2011 & Sept. 17, 2003), ECF Nos. 4137 & 5474. In addition, all personal identifying information has been redacted.
4. For a number of the below Exhibits, the subscription, redemption and other documents attached hereto are exemplars, and the Trustee is in possession of additional similar documents, which have not been included due to size and volume considerations. These additional documents can be provided to the Court upon request.
5. Attached hereto as Exhibit 1 is a true and correct copy of an OpenCorporates website database entry for Credit Suisse Group AG (“CS Group”), available at <https://opencorporates.com/companies/ch/390700> (PUBLIC0693880-884).

6. Attached hereto as Exhibit 2 is a true and correct copy of an excerpt from the 2006 Annual Report for CS Group (PUBLIC0653884, PUBLIC0654101). This exhibit consists of pages 1 and 218 from a 250-page document. The full document is available upon request.

7. Attached hereto as Exhibit 3 in redacted form is a true and correct copy of a Fairfield Sentry Limited (“Sentry”) subscription agreement executed on behalf of Trincastar on February 22, 1999 (FJLVA0000372-376).

8. Attached hereto as Exhibit 4 in redacted form is a true and correct copy of a Sentry subscription agreement executed on behalf of Trincastar on May 28, 1999 (BRRVAA0001029-033).

9. Attached hereto as Exhibit 5 in redacted form is a true and correct copy of a Sentry subscription agreement executed on behalf of Trincastar on April 12, 2000 (BRRVAA0001023-028).

10. Attached hereto as Exhibit 6 in redacted form is a true and correct copy of fax correspondence, dated February 26, 1999 from Citco Fund Services (Europe) B.V. (“Citco”) to Credit Suisse Trust AG (“CS Trust”) regarding subscription of shares in Sentry by Trincastar (ANWAR-CCI-00171820-821).

11. Attached hereto as Exhibit 7 in redacted form is a true and correct copy of email correspondence dated June 3-5, 2003, between Fairfield Greenwich Group (“FGG”) personnel addressing Alex Haegler (“Haegler”) (FG-02191075-080).

12. Attached hereto as Exhibit 8 is a true and correct copy of email correspondence dated April 17-18, 2008 between FGG personnel and Citco personnel, addressing Trincastar and Haegler (ANWAR-CFSE-00813708).

13. Attached hereto as Exhibit 9 is a true and correct copy of email correspondence dated March 29, 2001 between FGG personnel and Citco personnel, addressing Haegler's relationships with Trinestar and FGG executive Walter Noel ("Noel") (ANWAR-C-ESI-00374926-928).

14. Attached hereto as Exhibit 10 is a true and correct copy of email correspondence dated May 11, 2005 between FGG personnel, addressing Haegler's relationship with the Noel family (SECSEV1685473).

15. Attached hereto as Exhibit 11 is a true and correct copy of email correspondence dated November 8, 2007 between FGG personnel, addressing Haegler's relationship with FGG and Noel (FG-02189109-101).

16. Attached hereto as Exhibit 12 in redacted form is a true and correct copy of email correspondence dated September 8, 2008 between Noel and Haegler (FG-03226119-120).

17. Attached hereto as Exhibit 13 is a true and correct copy of Resolutions of the Sole Director of Sentry, dated April 1, 1993 (ANWAR-CFSE-00868881-883).

18. Attached hereto as Exhibit 14 is a true and correct copy of a Sentry share transfer form executed on behalf of Trinestar (ANWAR-CFSE-00630964). This exhibit was originally produced as part of a 17-page document. The full document is available upon request.

19. Attached hereto as Exhibit 15 in redacted form is a true and correct copy of Sentry's Information Memorandum, dated January 1, 1999 (ANWAR-CCI-00075555-610).

20. Attached hereto as Exhibit 16 in redacted form is a true and correct copy of a SWIFT confirmation dated May 28, 1999, indicating a wire transfer from Trincastar using a Bank of New York account in New York to Sentry's Republic National Bank of New York account in New York (ANWAR-CFSE-00630983). This exhibit was originally produced as part of a 16-page document. The full document is available upon request.

21. Attached hereto as Exhibit 17 in redacted form is a true and correct copy of a Citco wire transfer request dated January 20, 2004, corresponding to a redemption of shares in Sentry in favor of Trincastar (ANWAR-CFSE-00630904). This exhibit was originally produced as part of a 7-page document. The full document is available upon request.

22. Attached hereto as Exhibit 18 in redacted form is a true and correct copy of a redemption request, dated May 4, 2006, for the redemption of shares in Sentry in favor of Trincastar (ANWAR-CFSE-00224243). This exhibit was originally produced as part of a 344-page document. The full document is available upon request.

23. Attached hereto as Exhibit 19 in redacted form is a true and correct copy of a redemption order confirmation, dated May 25, 2007, for the redemption of shares in Sentry in favor of Trincastar (ANWAR-CFSE-00631600). This exhibit was originally produced as part of a 9-page document. The full document is available upon request.

24. Attached hereto as Exhibit 20 in redacted form is a true and correct copy of a Sentry subscription form, dated July 7, 1999, for the subscription of shares in Sentry in favor of Trincastar (ANWAR-CFSE-00630982). This exhibit was originally produced as part of a 16-page document. The full document is available upon request.

25. Attached hereto as Exhibit 21 in redacted form is a true and correct copy of a Sentry schedule of incentive fee payments for the quarter ended December 31, 1998 (ANWAR-CFSE-00307560-574).

26. Attached hereto as Exhibit 22 in redacted form is a true and correct copy of a Sentry wire transfer request memorandum dated January 22, 1999 (ANWAR-CFSE-00307538-559).

27. Attached hereto as Exhibit 23 in redacted form is a true and correct copy of a Citco wire transfer account statement dated January 25, 1999, indicating a wire transfer from Sentry to Trinestar at a Bank of New York account in New York (ANWAR-CFSE-00307488). This exhibit was originally produced as part of an 82-page document. The full document is available upon request.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 28, 2022
New York, New York

/s/ Kim M. Longo
Kim M. Longo